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220878

December 3, 2007

Via E-filing

Mr. Vernon Williams, Secretary
Surface Transportation Board
395 "E" Street, S.W. Room 1149
Washington, D.C. 20423-0001

Re: Abandonment Exemption – STB Docket No. AB-170 (Sub. No. 1X), Sunset Railway Company – Abandonment Exemption – In Kern County, California (Sunset Subdivision)

Dear Mr. Williams:

This is to advise as of December 4, 2007, the Sunset Railway Company ("SRY"), with regard to the subject Abandonment Exemption has consummated the abandonment and discontinuance of service and trackage rights for **AB-170 (Sub. No. 1X)** a portion of track between MP 20.0 west of Levee and MP 36.3 at Taft in Kern County, CA, pursuant to authority granted in the Surface Transportation Board's ("Board's") Decision served January 18, 2005.

The Board's Decision imposed two conditions: (1) SRY shall retain its interest in and take no steps to alter the historic integrity of all sites and structures on the right-of-way that are 50 years or older until completion of the section 106 process and (2) SRY shall notify NGS prior to salvage activities to relocate geodetic station markers. By Board Decision served December 3, 2007, condition (1) requiring completion of the Section 106 process was removed. Condition (2) was previously complied with.

An additional ten (10) copies of this letter are enclosed for the Board's further use and distribution.

Sincerely,

Mack H. Shumate

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